

# State of South Dakota

## EIGHTIETH LEGISLATIVE ASSEMBLY, 2005

717L0074

### HOUSE BILL NO. 1002

Introduced by: Representatives Weems, Deadrick, Frysle, Murschel, and Sebert and  
Senators Dempster, Hundstad, Kloucek, Knudson, and Peterson (Jim) at the  
request of the Interim Committee on Property Assessment

1 FOR AN ACT ENTITLED, An Act to revise the requirements for determining whether  
2 dwellings are eligible to be classified as owner-occupied single-family dwellings.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That § 10-13-40 be amended to read as follows:

5 10-13-40. To be eligible for a property classification pursuant to § 10-13-39, the owner of  
6 each owner-occupied dwelling, as defined in § 10-13-39, shall submit a certificate to the county  
7 director of equalization stating such person is the owner and occupant of the dwelling as of the  
8 assessment date pursuant to § 10-6-2 and that the dwelling is the owner's principal place of  
9 residence as defined in § 12-1-4. After July 1, 2005, if the owner occupies two or more  
10 dwellings during an assessment year, the owner shall provide the location of any other dwellings  
11 that the owner occupies when submitting the certificate. If one spouse requests or has obtained  
12 such property classification, the other spouse may not request or obtain such classification for  
13 another dwelling. The director of equalization may request additional documentation from the  
14 owner when making the determination of eligibility. If any person submits information to the  
15 director of equalization contesting the eligibility of a dwelling to be classified as an owner-



1 occupied single-family dwelling, the director of equalization shall review the classification and  
2 make a determination of eligibility. The owner shall state on the certificate the portion of the  
3 dwelling so occupied by the owner if it is less than fifty percent of the dwelling or if the  
4 dwelling is a duplex, triplex, or fourplex. The owner-occupant shall submit the certificate by  
5 March fifteenth. The owner of each manufactured or mobile home as defined in § 32-3-1, shall  
6 submit a certificate to the county director of equalization stating such person is the owner and  
7 occupant of the dwelling as of the assessment date. The owner-occupant of each manufactured  
8 or mobile home shall submit the certificate during the time of registration pursuant to §§ 10-9-3  
9 to 10-9-4, inclusive. If the owner-occupant of a manufactured or mobile home fails to submit  
10 the certificate by the date or time frame required pursuant to §§ 10-9-3 to 10-9-4, inclusive, it  
11 does not affect the eligibility of the property to be classified as an owner-occupied dwelling. The  
12 owner-occupant shall sign the certificate under penalty of perjury. If the director of equalization  
13 classifies the property, mobile home, or manufactured home as owner-occupied single-family  
14 dwelling, it shall retain the classification until such time as the property ownership is transferred  
15 or the property has a change in use. The new owner-occupant of transferred property which is  
16 already classified as owner-occupied may meet the requirements of this section by completing  
17 and filing the certificate of value required pursuant to § 7-9-7 at the time of the transfer of the  
18 property. If the legal description of property is changed or amended and the owner continues to  
19 reside in the dwelling that is classified as a owner- occupied single-family dwelling, the owner  
20 shall retain the owner-occupied single-family dwelling classification. The Department of  
21 Revenue and Regulation shall prescribe the form of the certificate and the certificate of value  
22 required pursuant to § 7-9-7. Appeals regarding the owner-occupied classification shall be made  
23 directly to the county board of equalization pursuant to § 10-11-23.

24 Section 2. No amendment to § 10-13-40 made pursuant to section 1 of this Act compels the

1 director of equalization to review any owner-occupied single-family classifications determined  
2 before July 1, 2005. However, the director of equalization may review such classifications if  
3 information is provided or discovered concerning the eligibility of any dwelling that is classified  
4 as an owner-occupied single-family dwelling.